

Exhibit A

In re Delphi Corporation, et al., Case No. 05-44481 (RDD)

***Responses To The Debtors' Thirty-Second Omnibus Claims Objection
Organized By Respondent¹***

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT²
1.	Hewlett Packard Financial Services Company (Docket No. 14564)	10683	Hewlett Packard Financial Services Company ("HPFS") disagrees with the Debtors' Thirty-Second Omnibus Claims Objection (docket No. 14442) (the "Objection") to proof of claim no. 10683, asserted as a general unsecured claim against Delphi Automotive Systems LLC ("DAS LLC"). HPFS asserts that its settlement in principle with the Debtors regarding proof of claim no. 10683 (which claim was subject to the Debtors' Twentieth Omnibus Claims Objection) is on terms that are different from those set forth in the Objection.	Claims Subject To Modification	Adjourn
2.	Port City Metal Products, Inc. (Docket No. 14565)	12190	Port City Metal Products, Inc. ("Port City") disagrees with the Debtors' Objection to reclassify proof of claim no. 12190, asserted as a secured claim against Delphi Mechatronic Systems, Inc. ("Mechatronic") in the amount of \$5,738.00, to an allowed unsecured claim against Mechatronic in the amount of \$5,738.00. Port City asserts that the Debtors have failed to produce sufficient evidence to overcome the <u>prima facie</u> validity of proof of claim no. 12190 as asserted.	Asserted Amount Claims	Adjourn

¹ This chart reflects all Responses entered on the docket as of Monday, December 15, 2008 at 12:00 p.m. (prevailing Eastern time).

² This chart reflects all resolutions or proposals as of Monday, December 15, 2008 at 12:00 p.m. (prevailing Eastern time).

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
3.	Computer Patent Annuities Limited (Docket No. 14567)	15379	Computer Patent Annuities Limited ("CPA") disagrees with the Debtors' Objection to allow proof of claim no. 15379 as a general unsecured claim in the amount of \$602,481.60, asserted against Delphi Technologies, Inc. as a general unsecured claim in the amount of \$617,204.24. CPA is not opposed to the proposed allowed amount of proof of claim no. 15379, <u>provided that</u> such reduction is not understood to constitute a waiver of any right CPA may have to impose late fees, interest, or any other charges under the contract.	Claims Subject To Modification	Adjourn
4.	Clarion Corporation of America (Docket No. 14568)	2127	Clarion Corporation of America ("Clarion") disagrees with the Debtors' Objection to allow proof of claim no. 2127 as a general unsecured claim in the amount of \$2,010,294.45, asserted against DAS LLC as a general unsecured claim in the amount of \$2,115,405.67. Although Clarion is not opposed to the proposed allowed amount of proof of claim no. 2127, Clarion believes the claim should be allowed pursuant to a joint stipulation and agreed order rather than pursuant to the Objection.	Claims Subject To Modification	Adjourn
5.	General Electric Capital Corporation (Docket No. 14570)	15452	General Electric Capital Corporation ("GE Capital") disagrees with the Debtors' Objection to allow proof of claim no. 15452 as a general unsecured claim in the amount of \$620,181.39, which claim was asserted against DAS LLC as a general unsecured claim in the amount of \$651,626.18. GE Capital asserts that because it has asserted a cure claim in the amount of \$620,181.39, the amount at which the Debtors have proposed to allow unsecured proof of claim no. 15452 is inconsistent with a position previously	Claims Subject To Modification	Adjourn

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
			taken by the Debtors that GE Capital is entitled to a provisionally allowed cure claim in the amount of \$431,077.32.		
6.	PBR Australia Party Ltd. (Docket No. 14575)	2548	PBR Australia Party Ltd. ("PBR Australia") disagrees with the Debtors' Objection to proof of claim no. 2548, asserted against DAS LLC as a general unsecured claim in the amount of \$562,192.18 (which claim is held in the amount of \$223,390.20 by PBR Australia and in the amount of \$338,801.98 by Special Situations Investing Group Inc. ("SSIG")), seeking to allow proof of claim no. 2548 (i) as a general unsecured claim in the amount \$39,766.37 in favor of PBR Australia and (ii) as a general unsecured claim in the amount of \$338,801.98 in favor of SSIG. PBR Australia asserts that the Debtors have failed to produce sufficient evidence to refute the <u>prima facie</u> validity of the claim, and requests that the Court enter an order denying the Objection with respect to the portion of proof of claim no. 2548 held by PBR Australia.	Claims Subject To Modification	Adjourn
7.	PBR Columbia LLC (Docket No. 14576)	6610	PBR Columbia LLC ("PBR Columbia") disagrees with the Debtors' Objection to disallow proof of claim no. 6610, asserted against DAS LLC as a general unsecured claim in the amount of \$1,508,953.50 and a secured claim in the amount of \$447,670.98. PBR Columbia asserts (i) that no settlement exists to expunge proof of claim no. 6610 and (ii) that the Debtors have failed to produce sufficient evidence to refute the <u>prima facie</u> validity of the claim.	Claims To Be Expunged Pursuant To Settlement	Adjourn
8.	PBR Knoxville LLC (Docket No. 14577)	5980	PBR Knoxville LLC ("PBR Knoxville") disagrees with the Debtors' Objection to allow proof of claim no. 5980 as a general	Claims Subject To Modification	Adjourn

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
			unsecured claim in the amount of \$9,157,458.38 in favor of SSIG, which claim was asserted against DAS LLC as a general unsecured claim in the amount of \$9,157,458.38 and a secured claim in the amount of \$68,308.80. Although PBR Knoxville does not object to allowance of the general unsecured portion of the claim held by SSIG, PBR Knoxville asserts that the Debtors have failed to produce sufficient evidence to refute the <u>prima facie</u> validity of the secured portion of proof of claim no. claim 5980.		
9.	IBJTC Business Credit Corporation, as successor in interest to IBJ Whitehall Business Credit Corporation (Docket No. 14578)	9995	IBJTC Business Credit Corporation, as successor in interest to IBJ Whitehall Business Credit Corporation ("IBJTC"), disagrees with the Debtors' Objection to proof of claim no. 9995, asserted against Delphi Corporation ("Delphi") as a general unsecured claim in the amount of \$57,149.69. IBJTC asserts that proof of claim no. 9995 is properly asserted against Delphi rather than DAS LLC.	Claims Subject To Modification	Adjourn